

Montgomery County, Maryland

**Office of the Inspector General**

# **Policy Manual**

July 26, 2019

## Introduction

Personnel in the Office of the Inspector General (OIG) are to adhere to all policies and regulations embodied in the County's Personnel Regulations. A current version of these regulations can be found on the County's web site under Human Resources Department.

By adhering to the policies and regulations in the County's Personnel Regulations<sup>1</sup>, OIG employees will maintain the ethical principles cited in *Government Auditing Standards (GAS)*<sup>2</sup>. They will also help the OIG ensure that it complies with the *GAS* guidance regarding staff recruitment, hiring, assignment, and evaluation.

This Office Policy Manual identifies policies and practices that are unique to the Montgomery County Inspector General's office. If these guidelines conflict with the County's Personnel Regulations in any way, please follow the County's Regulations, and notify the Inspector General or Deputy Inspector General so that they can change this manual.

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<sup>1</sup> The County's Personnel Regulations and the County Ethics laws address ethics, disclosure of illegal or improper acts, employment of relatives, discrimination on the basis of political affiliation, outside employment, and sexual or romantic relationships in the workplace.

<sup>2</sup> *Government Auditing Standards* (July 2018) issued by the US Government Accountability Office. The 2018 revision is effective for performance audits beginning on or after July 1, 2019 and for financial audits, attestation engagements, and reviews of financial statements for periods ending on or after June 30, 2020.

## **Continuing Professional Education**

Montgomery County Code, Part II, Chapter 2 Administration, Article XIII, section 2-151 states, *"In each project of the Office, the Inspector General should uphold the objective of complying with applicable generally accepted government auditing standards."*

*Government Auditing Standards (GAS)* requires that OIG employees performing audit work in accordance with Generally Accepted Government Auditing Standards maintain their professional competence through continuing professional education (CPE). *GAS* is more prescriptive than the standards for investigations and those for inspections and evaluations. *GAS* fits neatly with various State CPA licensing requirements, and with the requirements of our Office's enabling legislation. Thus, the OIG has decided to adhere to *Government Auditing Standards* as to applicability, timing, and the nature of the education.

The OIG expects each employee performing inspection, investigative, or audit functions to meet the 80 hours per 2-year period, 24 hours of which are related to government auditing, and 20 hours per year requirements of *Government Auditing Standards* in earning CPE. The OIG asks each such employee to plan to earn a minimum of 40 hours in the first year of every 2-year period and to earn the amount necessary in the second year to earn 80 hours total in the 2-year period. Employees are to discuss planned CPE with the Inspector General or the Deputy Inspector General, and to obtain approval prior to committing to take any course, other than online courses that do not have registration fees.

The OIG maintains CPE records for each employee on the shared (F) drive. This site also has folders to hold each employee's CPE certificates. Employees are responsible for posting their own CPE earned to the Excel spreadsheet and posting all CPE certificates to their personal folder.

The OIG believes that ample governmental CPE is available within local commuting distance of the County. Many organizations offer governmental training in the Nation's capital. The OIG may also purchase web-based training to be made available to all OIG employees. The OIG believes it is not necessary to incur out-of-town travel costs to obtain relevant CPE. Therefore, while the OIG will pay the cost of tuition or course registration for all approved CPE, employees will not be reimbursed for lodging, transportation, or any other costs related to travel to courses conducted outside of the Washington, DC area without the prior approval of the Inspector General.

## **Employee Travel and Purchases**

Employees incur expenses for many legitimate reasons. This section addresses several types of expenditures.

### **Business Travel**

Employees are reimbursed for travel from site to site while working for the County. The effective mileage rate for County employees is the rate applicable under U.S. General Services Administration guidelines.<sup>3</sup> Employees are requested to keep track of mileage related to such travel each day that such travel takes place. The employee is asked to complete and retain an expense report until the aggregate extended cost reimbursement exceeds \$50; until 90 days have elapsed since incurring the expense; or until year-end, at which time employees should submit all report(s), with accompanying documentation supporting miles claimed and expenses incurred, to the Inspector General or Deputy Inspector General for processing of payment. Given the size of the County and the nature of our work, the claiming of mileage is expected to be infrequent.

The costs of commuting from an employee's home to and from a work or training location each day are not reimbursable. Reimbursed out-of-town business travel will be rare, and must be approved in advance by the Inspector General or Deputy Inspector General.

### **Office Purchases**

Employees are encouraged to discuss planned purchases of continuing education, office supplies, office technology, etc. with the Inspector General or Deputy Inspector General. If the purchase is agreed to be needed and it is the best price available, the Inspector General or Deputy Inspector General will arrange for purchase of the item(s). The employee and the OIG must adhere to County policy as stated in the County's Office of Procurement web site in gaining and documenting approval for all procurements.

OIG employees can expend County non-personnel resources in only two ways: using a County-provided purchase card or requesting County Council staff to issue a check in payment of an invoice.

**Purchase Card** – The OIG uses a single purchase card to effect all purchase card transactions. That card is retained and secured by the Inspector General. A purchase is made by an employee only after the prospective purchase is discussed and authorized by the Deputy Inspector General and/or the Inspector General. The purchase card is then

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<sup>3</sup> County Administrative Procedures 1-2 and 1-5.

used to pay for the purchase. The Inspector General receives a copy of each purchase invoice and serves as the reviewer of all transactions. Per agreement with the Council Staff Director, an administrative employee of the Council Staff Director's Office serves as the purchase card approver.

**Checks** – When the OIG receives an invoice, typically for the provision of outside professional services, the OIG Contract Administrator and either the Deputy Inspector General or Inspector General (or both) review the invoice to ensure that it uses correct data, is mathematically correct, and is for services performed or goods received. The reviewers indicate approval by initialing the document and the Inspector General or Deputy Inspector General sign the invoice and forward it to County Council staff for payment to the vendor. County Council staff retains a copy of the support for each check and sends an email to the OIG confirming each payment.

The OIG processes and forwards a limited number of such invoices per year. The Inspector General is aware of each invoice and monitors the OIG's budgetary statements for correct posting of the paid bills.

### **Out-of-Pocket Purchases**

With advance approval, employees may occasionally purchase, using the employee's personal funds, miscellaneous items for office use. Employees may obtain reimbursement for such purchases in a manner similar to Business Travel (see above) through submission of an expense report.

## **Anticipated Leave**

Employees are encouraged to use all of their leave annually.

The Office of the Inspector General is rather small, requiring close monitoring of personal leave to ensure adequate coverage of telephone calls and possible visits from constituents. Employees are asked to post expected leave times to the shared IG Calendar available on Outlook. It is best to use the “all day event” option on the calendar to permit room for other employees to cite that day.

While employees do not need to formally request leave days or times, employees are asked to, as a courtesy, notify the Inspector General or Deputy Inspector General of planned days off at least 30 days in advance. This will help ensure adequate office coverage at all times of the work day. If there is an issue with doing so, employees are asked to be flexible if possible.

## **Time Reporting**

### **Flexible Work Schedules**

The Office of the Inspector General (OIG) permits all of its full-time employees to work on flextime schedules. The work time arrangements will be specified in flextime agreements signed individually by each OIG employee.

Each flextime agreement will state that the office's core hours are from 10:00 a.m. to 1:00 p.m. Each full-time employee will then work 50 flex hours each pay period in addition to the core hours. Each employee will schedule these hours between 7 a.m. and 7 p.m. on regularly scheduled work days. It is the expectation that each employee will attempt to maintain consistent flex hours from week to week, notifying the Inspector General or Deputy Inspector General of necessary significant deviations.

### **Telework**

The OIG may permit OIG employees to telework, according to the County's telework policies and procedures.

### **Timesheets**

Employees use MCTime to approve time sheets every two weeks. Time sheets are to indicate hours worked each day in the pay period. In posting time worked, the employee should round hours worked to the nearest quarter-hour or half-hour. In the event an employee works more than 8 hours on a particular day in the pay period and the same number of hours fewer than 8 on another day or days in that pay period, the employee should not charge compensatory time.

Each full-time employee should attempt, to the extent possible, to use the above techniques to charge 80 hours per pay period. In the event work demands require that an employee work in excess of 80 hours in any pay period, the employee should obtain advance approval from the Inspector General or the Deputy Inspector General to charge compensatory time for the excess hours worked. Schedules of part-time employees are arranged on a case-by-case basis.

### **Entering Training on Timesheets**

Professional time spent to attend training outside of the office is to be charged to Admin Leave – Prof Improvement, or otherwise as the County requires. Hours spent in County-provided training and web-based training are recorded as normal work hours.

## **Telephone Etiquette**

Those who call the OIG expect to hear a formal yet inviting greeting. It is understood that each employee will have his/her unique greeting. However, each greeting should at a minimum include "Office of the Inspector General."

Each employee is expected to answer the office phone lines as quickly as possible. Employees should keep in mind that the callers will possibly be upset at the time of the call. The employee should, if appropriate, attempt to soothe the caller. The employee should then be ready to take notes about the call. It is good practice to ask the caller for details or to restate the issue as appropriate. Try to get the following information, as appropriate:

What happened	When, How long, How often
The person(s) involved and title(s)	Where
How	Why
Others who have knowledge	How the caller knows
Is there documentation / will the caller send it	Any steps already taken

It is also good practice to ask the caller what he/she would like us to do.

If callers request to remain anonymous, they may. However, they should be told that we will always keep any names provided confidential to the extent of the law. Also, callers should be informed that we cannot give them any status reports or final results if we cannot get in touch with them. In some cases, callers may wish to establish confidential Gmail or other accounts that we may use solely for communications.

Tell the caller that we have weekly meetings to review complaints and determine the OIG's next steps, and if the caller wants us to do so, we will get back to him or her about the decision.

Here are a few numbers/websites to give to callers:

Montgomery County government information (e.g. for Department of Permitting Services)	311 or 240-777-0311
Montgomery County Police Dept. main number (appropriate for financial fraud calls)	301-279-8000
Maryland Dept. of Human Services OIG (welfare and child support fraud issues)	800-332-6347
Maryland Dept. of Health OIG	866-770-7175 or 410-767-5784
Federal Inspectors General	ignet.gov